# **Utah State Office of Education Fiscal Compliance and Accountability Requirements Overview and Authority**

The USOE fiscal compliance and accountability requirements are based on authority of general requirements applied to all federal funds and specific requirements under the IDEA. The requirements and the authority for each are shown below.

# **IDEA Flow-through Funds**

- LEA Application and Assurances [34 CFR §300.200 & EDGAR 34 CFR §\$76.400 76.401 & GEPA 34 CFR §300.221]
- C-20 and award letter

## **Allowable Activities**

• Ensure LEAs use IDEA funds to pay for allowable activities of providing special education and related services [34 CFR §§300.16 & 300.202; USBE SER IX.B.3; OMB Circular A-133]

## **Allowable Costs/Cost Principles**

- Ensure LEAs use IDEA funds to pay excess costs of providing special education and related services [34 CFR §§300.16 & 300.202; USBE SER IX.B.3; OMB Circular A-133]
- Ensure that costs are necessary, reasonable and allocable [OMB Circular A-87, EDGAR 34 CFR §80.22]

## **Maintenance of Effort**

- Ensure LEAs Maintain Effort, including exceptions and adjustments to MOE [34 CFR §§300.203 300.205]
- Prohibit reduction in MOE if LEA not meeting Part B requirements [34 CFR §300.608(a)]

#### **Supplement not Supplant**

- Ensure IDEA funds supplement and not supplant the level of other federal, state and local funds [34 CFR §§300.162(c), 300.202(a)(3)]
- Ensure LEAs do not commingle IDEA funds with state funds and expend funds appropriately [34 CFR §300.162(b)]

#### **Excess Costs**

Complete Annual A-133 Audit [EDGAR 34 CFR §80.26 & OMB Circular A-133; 34 CFR §300.16 & .202]

## **Equitable Services (Proportionate Share for Private School Students)**

- Determination of LEAs proportionate share of IDEA funds to be spent on equitable services [34 CFR §300.133 & USBE SER VI.B.3(a-d)]
- Ensure proportionate share funds do not benefit a private school [34 CFR §300.141 & USBE SER VI.B.11]
- Ensure appropriate use of public and private school personnel to provide equitable services [34 CFR §300.142 & USBE SER VI.B.12]
- Ensure proportionate share funds remain in control of LEA [34 CFR §300.144(a) & USBE SER VI.B.14]

## **Comprehensive Early Intervening Services (CEIS)**

- Provide guidance in tracking and using CEIS funds [See 34 CFR §300.226 & USBE SER IX.C]
- Require reporting on CEIS [34 CFR §300.226(d) & USBE SER IX.C]
- Direct the use of 15% of LEA IDEA allocation for CEIS when significant disproportionality is identified [34 CFR §300.646(b)(2)]

#### **Schoolwide Programs**

- Ensure appropriate calculation and condition of funds used for schoolwide programs [34 CFR §300.206 (a)-(b)
- Provide guidance in calculating and using schoolwide program funds
- Ensure ensuring children with disabilities receive services in accordance with a properly developed IEP and are afforded all rights and services afforded under IDEA [34 CFR §300.206(c)]

## **High Cost Risk Pool Funds**

- Ensure appropriate calculation and condition of funds used for schoolwide programs [34 CFR §300.206 (a)-(b)
- Provide guidance in calculating and using schoolwide program funds
- Ensure ensuring children with disabilities receive services in accordance with a properly developed IEP and are afforded all rights and services afforded under IDEA [34 CFR §300.206(c)]

#### **Additional Fiscal Requirements**

- Equipment/Inventory Control [EDGAR 34 CFR §§80.32-80.33]
- Financial Management Systems [EDGAR 34 CFR §80.20 & EDGAR 34 CFR §76.702]
- Time and Effort [OMB Circular A-87]
- Timely Obligation and Liquidation [EDGAR 34 CFR §§76.703, 76.707-76.710 & 34 CFR §80.23]
- Single Audit Requirements [OMB Circular A-133]
- LEA Policies, Practices, and Procedures [34 CFR §300.201 & USBE SER IX.A.1-4]